



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Brian Moschel  
DOCKET NO.: 19-49443.001-R-1  
PARCEL NO.: 29-11-325-022-0000

The parties of record before the Property Tax Appeal Board are Brian Moschel, the appellant, by attorney Sami Kashkeesh of Kashkeesh Law in Orland Park, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,412  
**IMPR.:** \$5,346  
**TOTAL:** \$7,758

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a multi-level single family dwelling of frame and masonry construction that contains 1,195 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a partial basement with finished area, central air conditioning, and 1½ bathrooms. The property has a 6,893 square foot site located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-34 split level residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on three

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<sup>1</sup> Although the appellant marked comparable sales as the basis of the appeal, the appellant's counsel submitted an improvement inequity analysis and indicated in a written statement that subject property should be assessed

equity comparables improved with multi-level dwellings of frame and masonry construction that range in size from 1,276 to 1,304 square feet of living area. The homes are 52 or 54 years old. Each comparable has 1½ or 2 bathrooms and either an attached or detached two-car garage. Comparables #1 and #2 also have central air conditioning. The appellant indicated the comparables have the same assessment neighborhood code as the subject property and are located within ½ mile of the subject. These properties have improvement assessments that range from \$5,295 to \$5,537 or from \$4.13 to \$4.34 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$4.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,758. The subject property has an improvement assessment of \$5,346 or \$4.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with a one-story dwelling and three multi-level dwellings of masonry or frame and masonry exterior construction that range in size from 1,120 to 1,188 square feet of living area. The homes are either 39 or 58 years old. Each comparable has a full or partial basement with three having finished area. Three comparables have central air conditioning, two comparables have one fireplace, two comparables have a one-car garage, and each property has 1½ bathrooms. Each property is within ¼ of a mile from the subject and has the same neighborhood code as the subject. Comparables #1, #2 and #4 have the same classification code as the subject. These properties have improvement assessments ranging from \$5,978 to \$6,494 or from \$5.03 to \$5.68 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables to support their respective positions. The Board gives little weight to board of review comparable #3 as this property is improved with a home that is of a different style than the subject dwelling. The Board gives less weight to the appellant's comparables as they are less similar to the subject dwelling in size than the comparables provided by the board of review. Additionally, the appellant did not provide any descriptive information about the basement or basement finish of his comparables which detracts from the Board's ability to fully determine the similarity of these properties in relation to the subject property. The Board finds the best evidence of assessment equity to be board of

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uniformly with the comparables provided. The board of review responded with an improvement equity analysis. Therefore, this Board will consider the basis of the appeal to be assessment equity.

review comparables #1, #2, and #4 as these properties are most similar to the subject dwelling in style and size. Additionally, these three comparables have each have a partial basement with finished area as does the subject property. Comparable #1 does not have central air conditioning, a feature of the subject property, suggesting this comparable would need an upward adjustment to make it more similar to the subject property. Conversely, comparables #1 and #2 both have one fireplace and a one-car garage, features the subject does not have, indicating these two properties would need downward adjustments to make them more similar to the subject for these features. Board of review comparable #4 is most similar to the subject in size and features. These three comparables have improvement assessments that range from \$5,978 to \$6,360 or from \$5.03 to \$5.68 per square foot of living area. The subject's improvement assessment of \$5,346 or \$4.47 per square foot of living area falls below the range established by the best comparables in this record and appears well supported after considering the suggested adjustments. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 21, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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